

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: The Salvation Army San Marcos

Contact Name: Lisa Cruz Telephone: [REDACTED]

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

Physical Address, if different from mailing address: _____

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

Who is authorized to execute program documents? Lisa Cruz

II. APPLICATION SUMMARY INFORMATION

Project Name: Emergency Programs

Amount of CDBG Funds Requested: \$25,000

Project Location: 1346 Thorpe Lane Ste B San Marcos Texas 78666

III. PROJECT DESCRIPTION

A. PROGRAM SUMMARY

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

The Salvation Army of San Marcos is a dedicated 501(c)(3) organization committed to supporting individuals and families in need through a comprehensive range of assistance programs. Our mission is to alleviate hardships, promote well-being, and empower communities by providing critical resources and services. We serve individuals of all ages, with a focus on vulnerable populations facing financial strain or life crises.

Our key services include:

- **Utility Assistance:** Providing financial support to help households pay utility bills, ensuring families stay safe, warm in the winter, cool in the summer and housed.
- **Transportation Assistance:** Offering a one-time emergency transportation for individuals that need help with transportation to a shelter, rehab, home or for an employment opportunity.
- **Prescription Assistance:** Helping low-income individuals afford vital medications to manage their health.
- **Birth Certificate & ID Assistance:** Assisting with the process of obtaining essential identification documents to access government services, housing and employment opportunities.
- **Food Pantry & Snack Bags:** Distributing nutritious food to families facing food insecurity, along with providing snack bags for those in need.
- **Emergency Disaster Relief:** Offering immediate aid in times of crisis, including food, water, and clean-up supplies for disaster-stricken individuals and families.
- **Referral Services:** Connecting individuals to other essential community resources and support networks to address a wide range of needs.
- **Youth Summer Camps:** Providing enriching summer camp experiences for youth.
- **Holiday Assistance Programs:** Ensuring families have access to food, gifts through our Angel Tree program, and other support during the holiday season.
- **Shelter:** Up to 3 days shelter assistance for emergency situations only.

By leveraging partnerships with local businesses, government agencies, and other non-profits, The Salvation Army of San Marcos strives to provide a lifeline to individuals and families in our community. Our holistic approach ensures that we meet immediate needs while supporting long-term self-sufficiency and well-being. Through our emergency assistance programs, we are building a stronger, more resilient community for all.

B. USE OF FUNDS

How will the funds be used?

The CDBG funds will be used for Emergency Assistance programs to assist only clients residing in San Marcos Texas. These programs include emergency assistance with utilities, ID assistance, prescriptions, transportation, clothing for employment, and shelter for up to 3 days. The funding for this is crucial for ensuring that vulnerable individuals and families can maintain access to essential services which are fundamental for health, safety, and overall well-being. Our emergency programs help alleviate the financial burden that comes with rising costs, particularly for low-income households, elderly individuals, and those experiencing temporary hardship. By providing these types of assistance, these programs prevent utility shut offs, reduce the stress and health risks associated with living without essential services, and allow families to focus on other critical needs, ultimately contributing to their stability and quality of life.

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.

Other funding sources include our Red Kettle Campaign. This has been The Salvation Army's number one source of funding to keep emergency programs running throughout the years. Volunteers sign up to ring the bell during the Christmas Holiday Season. The Red Kettle campaign helps keep our services running but it is not enough with the number of people that need assistance in our area.

For the past 2 years TSA San Marcos participated in Christmas in July. In July 2023 volunteers rang at Sams Club for 1 Friday and Saturday. In 2024, volunteers were able to ring at 2 locations for 2 Fridays and Saturdays in July (Sams Club and Cabela's). We are hoping to broaden our Christmas in July Campaign to hopefully ring more days and hopefully be able to ring at more locations. We are also looking into other fundraising opportunities as well. Our Board is in discussion of putting together a GALA next year.

Last year, The Salvation Army San Marcos was awarded \$12,000 through The City of San Marcos CDBG Grant and \$10,000 for the HSAB Grant. TSA San Marcos has also applied for the City of San Marcos RFP Grant. The City of San Marcos Grants are only for the residents in San Marcos which is more than 80% of our clients.

United Way awarded San Marcos \$12,000 which can help clients in all of Hays County. This grant not only helps with San Marcos but helps with the clients we serve in Kyle, Buda, Wimberley and Dripping Springs.

Another great annual partnership we have is HEB Ring in A Miracle Campaign in which customers at our local HEB can round up one time a year and the proceeds come to help those seeking assistance at The Salvation Army San Marcos.

The Salvation Army San Marcos receives funds from private donors and mail out campaigns sent out by Texas Divisional Headquarters.

A continued partnership with The Hays County Food Bank provides the necessary food for our weekly food pantry and snack packs for the homeless. Clothing is also accepted throughout the week from private donors that we in turn give out free of charge to those in need. This helps with the cost associated with food and clothing for our emergency programs.

D. ACCOMPLISHMENTS

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

Success can be measured with our TSA (The Salvation Army) intake forms and statistics. Every client that receives financial assistance fills out an intake form including a budget. The client is given an appointment for one-on-one counseling and completes a budget worksheet. We review every application with the client to help the client understand where the family income is going and discuss their emergency and situation. This is meant to educate and train for better spending habits and give resources that may be needed in other areas. Success can be measured by statistical analysis and monthly reporting from these intake forms as well as our client follow-ups.

E. NEED AND JUSTIFICATION

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

The Salvation Army's Service Extension program meets the needs of basic emergency assistance during times of crisis and emergency without discrimination. These needs include help with utilities, food, clothing, medication, IDs, shelter and transportation. This is a costly assistance program and funding for this service is hard to help unless a large dollar amount is provided on behalf of each client. The Salvation Army San Marcos' intends To Do the Most Good for as many clients as possible.

Due to the increase in the cost of living along with unexpected emergencies, we are seeing more people coming to our doors asking for all types of assistance. Just the number of people we started seeing this year for utility assistance alone, we had to implement assisting only those in emergency situations that are facing a disconnection. As much as we want to help everyone, we do not have the ability to without the necessary funding.

After all the pandemic funding has been utilized, we are seeing more individuals facing evictions and unable to sustain their quality of life. They come needing food, resources or having their electricity bill paid has helped some people pay their rent.

The cost of food has also increased and the number of people coming to our food pantry has doubled. We are also constantly out of hygiene products.

We are seeing more people request ID Assistance for employment, housing and to help some children get registered in school. We do not assist with birth certificates abroad or immigration. This is out of our scope and can be quite costly. Most of all the ID assistance requested at The Salvation Army San Marcos is for people that are homeless, many have just been released from incarceration, and many are low-income or have no income families. Some clients have had fires and floods that have had their documents destroyed. Each ID case is quite different, and it takes some time to assist and counsel each person.

F. CITY COUNCIL STRATEGIC INITIATIVE

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

Yes, according to the City Council Strategic Plan, this program would positively impact Quality of Life and Sense of Place as well as Financial Management. Individuals that receive assistance from these Emergency Programs can have a better quality of life and sense that there is help available to get through a difficult time in their life. For example, take a person or family that is facing utility disconnection due to an emergent situation. This might be the beginning of a spiral downward effect and if we can do something positive at this point, it might give them the hope they need to move forward and give them the opportunity to have a better quality of life. If we can help someone with utilities, they can use that money saved on their utilities for rent and it could help them from being homeless. Financial Management is provided by working on a budget with each client to show the client where their money is going and help them make a plan to rise above the current situation.

The Salvation Army Emergency Assistance Programs also positively impacts **Economic Vitality**. Assisting a client with obtaining their ID or clothing for employment helps that person be able to obtain work and contribute to the economic development in our area. Helping children with birth certificates allows children to get enrolled in school and continue their education, which in turn leads to future economic development and vitality. Assisting with someone's prescription can get a person to be able to be well again and go back to work if they have employment.

G. IMPACT

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

Financial Assistance will impact all who receive services and the client's families and in turn The City of San Marcos and Hays County. Most all our clients are low-income individuals that are facing an emergency. We have seen an increase in the cost of utility bills and also the number of people requesting assistance due to the cost of living and less resources available. Everyone seems to be struggling to make ends meet but we maintain that our clients must be in an emergent situation and that is why going over a budget is so important with each client. Most people that we assist are on a fixed income and missing a couple of days of work drastically reduces their ability to maintain financial stability. Helping a person with a utility bill helps everyone in the household have utilities. Assisting someone with an ID helps a person or family get into housing or gain employment keeping people off the streets and helps them provide for themselves and their families. Helping someone with prescriptions for instance, a mother get well again and is able to care for her children. Assisting clients during an emergency shows that San Marcos cares for its people and wants to help- overall making San Marcos a beautiful place to live.

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.

The Salvation Army assesses the needs of the community and meets those needs. We work to understand the obstacles, hardships, and challenges native to the area's particular population. The Salvation Army builds local programs to offer immediate relief, short term care, and long-term growth in the areas that will best benefit the community. The Salvation Army has been in San Marcos since October 2007 offering these emergency assistance programs.

These programs have been successful and beneficial to the residents of San Marcos and Hays County. We help those in crisis and those with low to moderate income families. We see people's utility services get restored or prevented from disconnecting. We have helped clients that could not afford their medications after a hospital stay pay for their prescriptions. We have seen people come out of many hardships and succeed with employment, housing, wellness and growth by providing emergency assistance.

Last week, H.P. came by and said he used to be homeless and because of The Salvation Army San Marcos he was able to eat for the past 4 years. "I am now off drugs, have a job and a home. I am in a much better place now and tell everyone about this place".

LC asked CW How many years has it taken for us to get your ID as we walked out of the DPS this month- 2 years? She jumped up shook her knees together like a touch down to a football game and put her hands in the air, " 3 years but you didn't give up on me and I HAVE MY ID!!!!!! ".

Mr. F and his family were living in a car. They used to come by and get 6 snack packs every day and clothing for the entire family. The Salvation army San Marcos helped him obtain his ID and then shoes for his first day at work. They are in a home now; the kids are enrolled in school, and he still has his job and came by to say Thank you.

TYPE OF PUBLIC SERVICE (choose all that apply)

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <input checked="" type="checkbox"/> 05A Senior Services | <input type="checkbox"/> 05B Handicapped Services |
| <input type="checkbox"/> 05C Legal Services | <input type="checkbox"/> 05D Youth Services |
| <input checked="" 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 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 checked="" type="checkbox"/> Other: <u>Emergency Assistance to include utilities, prescriptions, clothing and shelter for up to 3 days</u> | |

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? \$12,000
 - b. Is this program receiving any other City of San Marcos sources? HSAB
 - c. If yes, how much was received and from what source? \$10,000
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: Office Hours Tuesday through Friday 9AM-4PM

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: low to moderate income

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
N/A	40	10	300	40	10	1+

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
N/A	15	5	300	23	5	1

B. BENEFICIARIES WHO ARE NOT CONSIDERED “PRESUMED”

1. How many persons are proposed to be assisted if funding is received? Over 1500 Individuals

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

171 individuals specifically with the CDBG Grant

2. What percentage of persons proposed to be assisted are expected to be low/mod? 100 %
3. What percentage of persons proposed to be assisted are expected to be San Marcos residents? 100%
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: TSA Approved Intake Forms including budget worksheet

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				
Fringe Benefits				
Supplies				
Office Supplies				
Program Supplies				
Client Materials				
Operating				
Training				
Insurance				
Utilities/Rent/Mortgage				
Other (please specify)				
Direct Assistance to Clients	\$23,000	\$23,000		
Administrative Costs	\$2,000	\$2,000		
Total				\$25,000

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

VI. PROJECTED IMPLEMENTATION SCHEDULE WITH PERFORMANCE GOALS

Projected Start Date: October 1, 2025

Projected Completion Date: Sept 30, 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>
Emergency Assistance	October 2025	September 2026	Direct Assistance to Clients Quarterly Reports

VII. ORGANIZATION INFORMATION

REQUIRED ATTACHMENTS

- ☐ Organizational Chart
- ☐ Articles of Incorporation
- ☐ Proof of Tax-Exempt status
- ☐ 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.)*
- ☐ 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:
☒ 501(c) Non-Profit Corporation ☐ Public Corporation ☐ Government Entity
Other: _____
2. Name and title of Board of Directors chair or president: Neil Broussard, Local San Marcos Advisory Board Chair
3. How many years has your organization been in business? The Salvation Army (150 years), San Marcos Service Center est. 2007 (18 years)
4. Organization's Taxpayer Identification Number (EIN): 58-0660607
5. Organization's Unique Entity Identifier Number: _____
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? Sept 30, 2024
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): Texas Divisional Headquarters Audit

What period was covered by your most recent financial review? _____

7. 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 Lisa Cruz, Service Center Manager
Number of years in this position? 5 years
2. Total number of current employees at all locations 2 employees, 4 volunteers
3. Total number of current employees who will be involved in this project 2 employees, 4 volunteers
-
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? Texas Divisional Headquarters Regional Accountant Department
 - b. Who will prepare the payment check? Texas Divisional Headquarters Regional Accountant Department
 - c. Who will sign checks paying project expenses? Texas Divisional Headquarters Regional Accountant Department
 - d. Who posts the transaction to your financial records? Texas Divisional Headquarters Regional Accountant Department
 - e. Who reconciles monthly bank statements? Lisa Cruz San Marcos Center Manager

ACCESSIBILITY OF PROGRAMS AND SERVICES

1. Are all facilities to be served by the program ADA Accessible? ☒ 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 3 people in the office that speak Spanish fluently, can reach out to Texas divisional Headquarters for other language support, and we also have access to online language assistant.

INSURANCE, BONDING, AND WORKER'S COMPENSATION

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

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: The Salvation Army San Marcos

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

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

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

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

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

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

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

Yes _____ No X

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

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

a. Name of employee or official: N/A

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

Yes _____ No _____

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. N/A

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

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

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:  Date Signed: 05/06/2025

Printed Name: Lt. Col. Art Penhale Title: Texas Divisional Commander

Organization Name: The Salvation Army-San Marcos

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

The Salvation Army San Marcos & Hays County BOARD MEMBER LIST

Neil Broussard -Chair (San Marcos, Texas)

Drew Crowder- Vice Chair (San Marcos, Texas)

Chris Harvill- Treasurer/ Vice Chair (Austin, Texas)

John Lyon- Secretary (Wimberley, Texas)

Lupe Costilla- Member (San Marcos, Texas)

Mike Jones-Member (San Marcos, Texas)

James Bryant, Jr. (San Marcos, Texas)

Karen McGowan (San Marcos, Texas)

Nora Kessinger (San Marcos, Texas)

Shirley Rivers (Kyle, Texas)

Jessica Posey (San Marcos, Texas)

Bridget La Vigne (San Marcos, Texas)



DOING THE
MOST GOOD

San Marcos Advisory Board Minutes

1346 Thorpe Lane

San Marcos, Tx 78666

Date April 9, 2025

Call to order by President Neil Broussard at 12 PM at 810 S Stagecoach Trail San Marcos, Tx Rm 1200.

Attendance- Present were Chris Harvill, Neil Broussard, Shirley Rivers, Lupe Costilla, Brigitte LaVigne, Karen McGowan, and John Lyon (phone). Absent were Nora Kessinger, James Bryant, Drew Crowder, Jessica Posey, Mike Jones, Lisa Cruz and Robbin Mitchell.

Opening Prayer given by Chris Harvill.

Review of Minutes- Motion to approve by John Lyon, seconded by Chris Harvill- approved.

Review of Financial Statement given by Chris Harvill. Chris presented 10 pages of Financial Reviews, Internal Audit. Chris will talk to auditor Sam Howard about why our statements and audits don't match. Lisa Cruz that the audit went smoothly with some concern about our signing off on Kettle deposits. Motion by Lupe Costilla, seconded by Karen McGowan- approved.

Stats- Lisa Cruz explained 68 people were served with 38 for the first time, 212 snacks packs given, 97 groceries (MRE's) given on Thursday, 22 received clothing, \$6225.91 for utilities, and \$41 for ID's.

OLD BUSINESS

Neil Broussard spoke about the new laptop. Motion to approve for purchasing laptop by Chris Harvill, seconded Karen McGowan- approved.

NEW BUSINESS

Air Conditioner- Neil Broussard explained via email for repairing our Air Conditioner. Our contract specifies our responsibility for repairs. Motion to approve A/C for \$7750 was accepted by email.

Grant Update- Motion to ask for \$25,000 for a CDBG grant was given by Lupe Costilla, seconded by Chris Harvill- approved. Lisa Cruz has applied for 3 Walmart grants.

Christmas in July- No Report

EDS Committee- Lisa Cruz stated we had joined this coed and a list of volunteer who were trained was needed.

Announcements- A list of volunteers was given who have received Calm Training and would help out our center.

Easter event at Springtown Villa coming up next week.

Closing Prayer give by Neil Broussard.

Adjournment 1:05PM Presented by Shirley Rivers

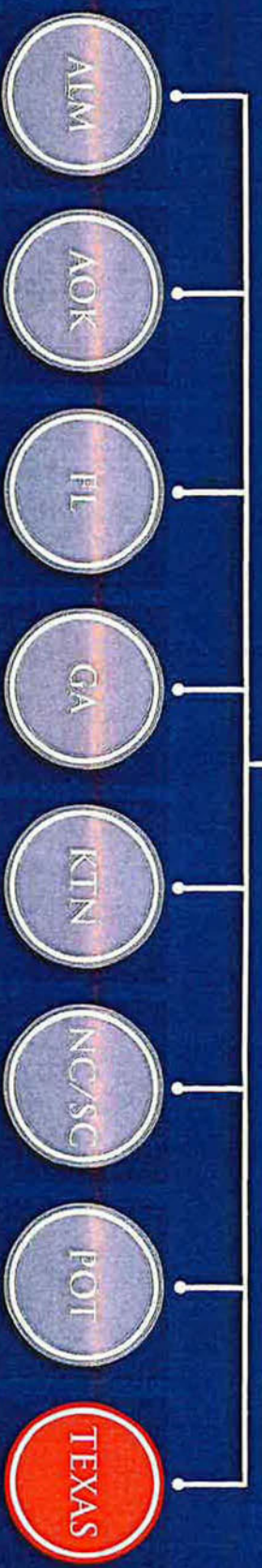


STRUCTURE OF THE SALVATION ARMY





STRUCTURE OF THE SALVATION ARMY



- Candidates
- Education
- Employee Relations
- Officers' Health
- Retired Officers



- Audit
- Community Relations & Development
- Data Processing
- Finance
- Legal
- Property
- Risk Management
- Supplies & Purchasing



- Evangelism & Adult Ministries
- Music
- Social Services
- Women's Organizations
- Youth



- Home League
- League of Mercy



STRUCTURE OF THE SALVATION ARMY

TEXAS DIVISIONAL HEADQUARTERS

AREA
COMMANDS
Austin
Houston
North Texas
San Antonio

CORPS
29 Individual Corps
outside of
Area Commands

SERVICE
UNITS
9 Centers
Staffed
Have a building

SERVICE
UNITS
143 Units
Regional
Representatives
Volunteer-led

Divisional
Commander

General
Secretary

Conferences
Community Relations
& Development
Government Grants
Advisory Orgs
Program
Estates & Legacies

Divisional
Secretary

Personnel
Property
Statistics
Insurance
Employees
Disasters
Unit-Way

Finance
Secretary

Audits
Finance
Taxes
Requisitions

Youth
Secretary

Youth
Camp
Candidates
Sunday School



DOING
THE MOST
GOOD™

The Salvation Army - Texas Division
San Marcos Service Center

2025 Annual Budget Proposal

	Actuals 09/30/2021	Actuals 09/30/2022	Actuals 09/30/2023	Approved Budget 09/30/2024	Proposed Budget 09/30/2025	Proposed Budget vs Actuals 09/30/2023 % Change
Operating Income	335,629	260,176	348,791	274,705	387,721	11%
Unassociated Organizations (47xx)	5,194	15,625	0	15,000	0	0%
Public Funds (50xx)	0	6,264	42,666	25,000	35,000	(18%)
Total Income	340,824	282,065	391,457	314,705	422,721	8%
Total Expenses	381,062	269,715	383,348	314,705	422,721	10%
Surplus/(Deficit)	(40,238)	12,350	8,109	(0)	0	(100%)

Functional Expense Summary:

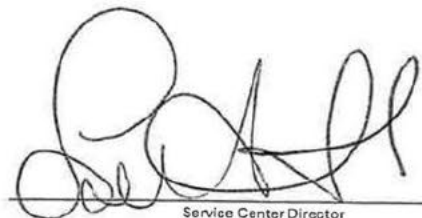
Administrative Expenses	0%	0%	0%	3%	0%	0%
Fundraising Expenses	2%	4%	3%	2%	1%	(2%)
Program Expenses	97%	96%	97%	95%	99%	2%

As required by Minute 031 Section II B (and other Minutes where applicable), the Advisory Board recommends approval for withdrawal of the funding outlined below from board designated deposits held at Territorial Headquarters for the related expenses included in this budget proposal:

P02: [REDACTED] 010??-8914925	SAN MARCOS SER CTR CAPITAL TRUST 2% World Service	273
P02: [REDACTED] 010??-8914925	SAN MARCOS SER CTR CAPITAL TRUST Annual Property Insurance	30

Endorsements


Advisory Board


Service Center Director

Service Extension Director

Command Headquarters

San Marcos Service Center
2025 Annual Budget Proposal

Summary by Object Code

		Actuals	Actuals	Actuals	Approved	Proposed	Proposed Budget vs	
		09/30/2021	09/30/2022	09/30/2023	Budget 09/30/2024	Budget 09/30/2025	Actuals 09/30/2023	
							\$ Change	% Change
4001	Donations - General (Local Deposit)	20,341	13,195	25,207	13,350	27,223	2,016	8%
4002	Donations - Appeals	14,827	27,309	28,754	79,200	31,055	2,301	8%
4006	Kettle Income - Cash	38,768	32,383	28,725	0	43,900	14,275	50%
4007	Kettle Income - Checks	20,490	19,441	17,780	0	22,000	4,220	24%
4012	Restricted Donations - Not Exempt (Local Deposit)	66,752	2,850	2,826	2,850	2,882	56	2%
4050	Gifts In Kind - Exempt	1,502	45,855	115,403	45,855	117,712	2,309	2%
4613	Inter Company Grants from Other SA Units - Exempt	172,713	119,005	129,957	119,005	131,257	1,300	1%
4628	Reserves Transfers from THQ - Not Exempt	0	0	0	11,509	12,452	12,452	100%
4629	Reserves Transfers from THQ - Exempt	0	0	0	271	0	0	0%
4701	United Way Income	5,194	15,625	0	15,900	0	0	0%
5001	Government Grants/Fees - Not Exempt	0	6,264	42,666	25,000	35,000	(7,666)	(18%)
6201	Program Service Fees - Not Exempt	0	0	0	2,500	0	0	0%
6801	Interest Income	136	137	138	165	140	2	1%
6901	Sundry Income	0	0	0	0	0	0	0%
	Total Income	340,824	282,065	391,457	314,705	422,721	31,264	8%
7003	Salaries - Non-exempt Employees	31,857	40,273	55,228	44,235	76,099	20,871	38%
7004	Salaries - Temporary/Seasonal Employees	3,984	3,863	3,501	0	4,320	819	23%
7102	Employee Life/Accident Insurance	0	72	72	72	134	62	86%
7103	Employee Medical Insurance Premiums	7,368	12,528	13,284	13,284	13,947	663	5%
7104	Pension - Employees	342	633	1,334	1,327	0	(1,334)	(100%)
7105	Employee Retirement Contribution SA Match	55	1,126	1,308	1,327	4,558	3,250	248%
7112	Employee Disability Insurance	0	0	60	0	111	51	85%
7201	FICA - Salvation Army Portion	2,684	3,285	4,396	3,384	6,153	1,757	40%
7203	Workers' Compensation Insurance	1,217	731	405	659	1,264	859	212%
8001	Professional Fees	1,806	2,301	4,554	3,400	4,645	91	2%
8003	Legal Fees	1,125	0	0	0	0	0	0%
8009	Data Processing Fees (Accounting, Payroll)	238	118	430	600	438	8	2%
8101	Medical Supplies	48	193	0	180	0	0	0%
8102	Uniforms	764	0	297	0	303	6	2%
8103	Educational, Recreational, and Craft Supplies	100	496	984	2,500	1,003	19	2%
8104	Food and Beverages	603	1,001	1,646	500	1,678	32	2%
8105	Laundry, Linen and Housekeeping Supplies	0	0	83	100	85	2	3%
8106	Office Supplies	1,378	609	721	9,551	736	15	2%
8107	Duplicating and Printing Supplies	0	0	0	500	0	0	0%
8110	Kitchen, Dining Room Supplies	58	135	244	1,000	248	4	2%
8111	Miscellaneous Supplies	220	27	16	0	17	1	5%
8115	Fidelity Bond Insurance	67	73	79	26	78	(1)	(1%)
8120	Bank Fees	70	76	360	80	367	7	2%
8121	Credit Card Fees	0	0	8	0	8	(0)	(4%)
8201	Office Telephones	1,342	1,590	1,755	240	1,200	(555)	(32%)
8202	Cell Phone Charges	105	913	683	0	1,080	397	58%
8206	Internet Charges	1,654	1,795	1,492	0	1,200	(292)	(20%)
8301	Postage and Parcel Post	126	357	743	100	750	7	1%
8303	Messenger and Delivery Services	0	42	0	0	0	0	0%
8401	Facility Rent	24,523	28,982	30,956	29,000	34,312	3,356	11%
8403	Building and Equipment Insurance	949	506	420	0	24	(405)	(94%)
8405	Utilities - Electric	2,648	2,181	2,108	4,800	2,400	292	14%
8406	Utilities - Water/Sewer/Wastewater	0	0	242	0	400	158	65%
8408	Utilities - Garbage	0	0	150	0	0	(150)	(100%)
8409	Property Upkeep and Repairs	0	19	4,116	0	4,198	82	2%
8411	General Liability Insurance	0	0	270	473	909	639	237%
8413	Janitorial Supplies	401	264	1,651	500	1,684	33	2%
8417	Property - Equipment	411	0	0	0	0	0	0%
8418	Property - Security	0	0	447	0	600	153	34%
8501	Rentals of Furnishings and Equipment	3,075	4,407	3,998	1,200	4,078	80	2%
8503	Purchases of Non-Computer Furnishings and Equipment	485	18	1,523	0	500	(1,023)	(67%)
8504	Purchases of Computer Equipment	0	0	3,960	0	500	(3,460)	(87%)
8505	Software, License Fees, and Intellectual Property	237	590	147	584	151	4	2%
8601	Printing and Other Media Preparation	320	308	220	300	225	5	2%
8606	Subscriptions	0	0	0	0	0	0	0%
8608	Advertising and Public Information Charges	31	0	0	500	0	0	0%
8701	Other Transportation and Meals	465	331	208	0	212	4	2%
8702	Salvation Army Vehicles - Fuel	0	25	1,352	0	50	(1,302)	(96%)
8707	Auto Allowances - Employees, Officers and	785	892	1,038	0	1,059	21	2%
8801	Conference Attendance	30	0	0	300	0	0	0%
8802	Out-of-Town Travel	990	684	454	1,000	463	9	2%
8906	Specific Assistance to Individuals	213,713	89,337	82,406	104,032	88,524	6,118	7%
8907	Specific Assistance to Individuals GIK	1,452	41,905	110,409	41,905	112,618	2,209	2%
8916	Specific Assistance - Seasonal/Disaster	37,306	126	2,848	6,400	2,876	28	1%
8917	Specific Assistance - Seasonal/Disaster GIK	50	3,950	4,994	3,925	5,094	109	2%

San Marcos Service Center
2025 Annual Budget Proposal

Summary by Object Code

		Actuals	Actuals	Actuals	Approved	Proposed	Proposed Budget vs	
		09/30/2021	09/30/2022	09/30/2023	Budget 09/30/2024	Budget 09/30/2025	Actuals 09/30/2023	
							\$ Change	% Change
8920	Statewide and Interstate Payments Individual	3,292	2,304	2,872	2,940	3,421	549	19%
9001	Organization Dues	509	567	265	1,000	1,200	935	353%
9111	Christmas Remembrances	0	0	0	0	150	150	100%
9402	World Service - Goal	2,000	2,000	2,500	2,575	2,652	152	6%
9440	Bad Debt Expense	52	0	0	0	0	0	0%
9613	Inter Company Grants from Other SA Units - Exempt	13,992	15,792	16,032	15,800	17,232	1,200	7%
9692	Support Service	16,132	11,290	14,073	14,406	16,767	2,694	19%
Total Expense		381,062	269,715	383,348	314,705	422,721	39,373	10%
Surplus/(Deficit)		(40,238)	12,350	8,109	(0)	0	(8,109)	(100%)

San Marcos Service Center
2025 Annual Budget Proposal

Category Summary

		Actuals 09/30/2023	Approved Budget 09/30/2024	Proposed Budget 09/30/2025	Proposed Budget vs Actuals 08/31/2023		Explanations/Rationale (required for variances +/- \$10,000 AND 10%)
					\$ Change	% Change	
40??	Direct & Indirect Contributions	103,293	95,400	125,160	22,867	22%	Donations have been trending up, these figures are based on actuals from FY2024.
40S?	Gifts in Kind & Contributed Services	115,403	45,855	117,712	2,308	2%	
406?	Donations in Kind	0	0	0	0	0%	
42??	Special Fund Raising	0	0	0	0	0%	
43??	Legacies & Bequests	0	0	0	0	0%	
44??	Pledges Revenue	0	0	0	0	0%	
46??	Transfers to/from Other Units	129,957	130,785	143,709	13,752	11%	Earnings from Trust account that were not received in the past.
47??	Unassociated Organizations	0	15,000	0	0	0%	
49??	Clearing/Transfer Accounts	0	0	0	0	0%	
57??	Government Fees & Grants	42,666	25,000	35,000	(7,666)	(18%)	
60??	Membership Dues	0	0	0	0	0%	
61??	Assessments	0	0	0	0	0%	
62??	Program Service Fees	0	2,500	0	0	0%	
63??	Sale of Supplies	0	0	0	0	0%	
64??	Sales to the Public	0	0	0	0	0%	
65??	Investments	0	0	0	0	0%	
66??	Investment Earnings	0	0	0	0	0%	
67??	Gain/(Loss) on Sale of L, B & E	0	0	0	0	0%	
68??	Interest Earnings	138	165	140	2	1%	
69??	Other	0	0	0	0	0%	
	All Other Income	0	0	0	0	0%	
	Total Income	391,457	314,705	422,721	31,264	8%	
70??	Salaries & Officer Allowances	58,729	44,235	80,419	21,680	37%	Added a new position in FY2024.

San Marcos Service Center
2025 Annual Budget Proposal

Category Summary

		Actuals	Approved	Proposed	Proposed Budget vs		Explanations/Rationale (required for variances +/- \$10,000 AND 10%)
		09/30/2023	Budget 09/30/2024	Budget 09/30/2025	\$ Change	% Change	
71??	Officer & Employee Benefits	16,058	16,010	16,750	2,692	17%	
72??	Payroll Taxes	4,801	4,043	7,417	2,616	54%	
80??	Professional Fees	4,984	4,000	5,083	99	2%	
81??	Supplies	4,438	14,437	4,523	85	2%	
82??	Telephone	3,929	240	3,480	(449)	(11%)	
83??	Postage & Shipping	743	100	750	7	1%	
84??	Occupancy	40,369	34,773	44,527	4,158	10%	
85??	Furnishings & Equipment	9,628	1,784	5,229	(4,359)	(46%)	
86??	Printing & Publications	220	800	225	5	2%	
87??	Travel, Meals & Transportation	2,597	0	1,321	(1,276)	(49%)	
88??	Conferences, Meetings & Major Trips	454	1,300	463	9	2%	
89??	Specific Assistance to Individuals	203,528	159,202	212,533	9,005	4%	
90??	Organization Dues	265	1,000	1,200	935	353%	
91??	Awards & Grants	0	0	150	150	100%	
94??	Miscellaneous	2,500	2,575	2,652	152	6%	
96??	Transfers to SA Units	16,032	15,800	17,232	1,200	7%	
9692	Support Service	14,073	14,406	16,767	2,694	19%	
97??	Depreciation Expense	0	0	0	0	0%	
99??	FAS Balancing	0	0	0	0	0%	
	All Other Expenses	0	0	0	0	0%	
Total Expenses		383,348	314,705	422,721	39,373	10%	
Surplus/(Deficit)		8,109	(0)	0	(8,109)	(100%)	



DOING THE
MOST GOOD

INTERNAL AUDIT REPORT

Texas Division – San Marcos Service Center
Lisa Cruz

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

Fieldwork End Date:
03/27/2025

Auditors:
- Lead Auditor
Bernard J Sengoll

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Regular Audit

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



Net Position:

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

Accounts Payable \$1,343 <small>This month</small> <small>-79.4% vs. prior month</small>	Cash Balance \$76,292 <small>This month</small> <small>-20.23% vs. prior month</small>	Accounts Receivable \$25,935 <small>This month</small> <small>+25,935.05 vs. prior month</small>	Total Income \$239,644 <small>fiscal - current year to date</small> <small>+ \$46,142 vs. prior year</small>	Total Expense \$190,861 <small>fiscal - current year to date</small> <small>+ \$14,665 vs. prior year</small>
		Surplus/Deficit \$48K <small>fiscal - current year to date</small> <small>+ \$31,477 vs. prior year</small>		

Summary of Audit Findings:

High Risk Findings

No high-risk findings

Medium Risk Findings

► Client Files – Missing Documentation:

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

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

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

Not a Repeat Finding

Stakeholder Response	Headquarters Response

► Receipts – Receipting Cash:

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

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

Please refer to this link  [Cash handling.mp4](#)

for instructional guidance.

Not a Repeat Finding

Stakeholder Response	Headquarters Response

▶ **Safe – Not Attached or unlocked when not in use:**

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

The safe is not secured to the building or stationary object as required.

Not a Repeat Finding

Stakeholder Response	Headquarters Response

▶ **Petty Cash – Reconciliation:**

COSO - Operational Efficiency Impact - 4 Likelihood - 4 Composite - 4

It was noted that the petty cash fund in \$250.00 was established on 10/11/2017 made payable to the former director Marsha Hernandez. No petty cash fund was present at the Service Center during the audit.

Not a Repeat Finding

Stakeholder Response	Headquarters Response

Low Risk Findings

No low-risk findings

Minimal Risk Findings (informational only - no response required)

► Management & Financial – Net Position Comparison:

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

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

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

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

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

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

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

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

► **Accounts Payable – Aging:**

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

Local Accounts Payable Historical Aged Trial Balance Summary:

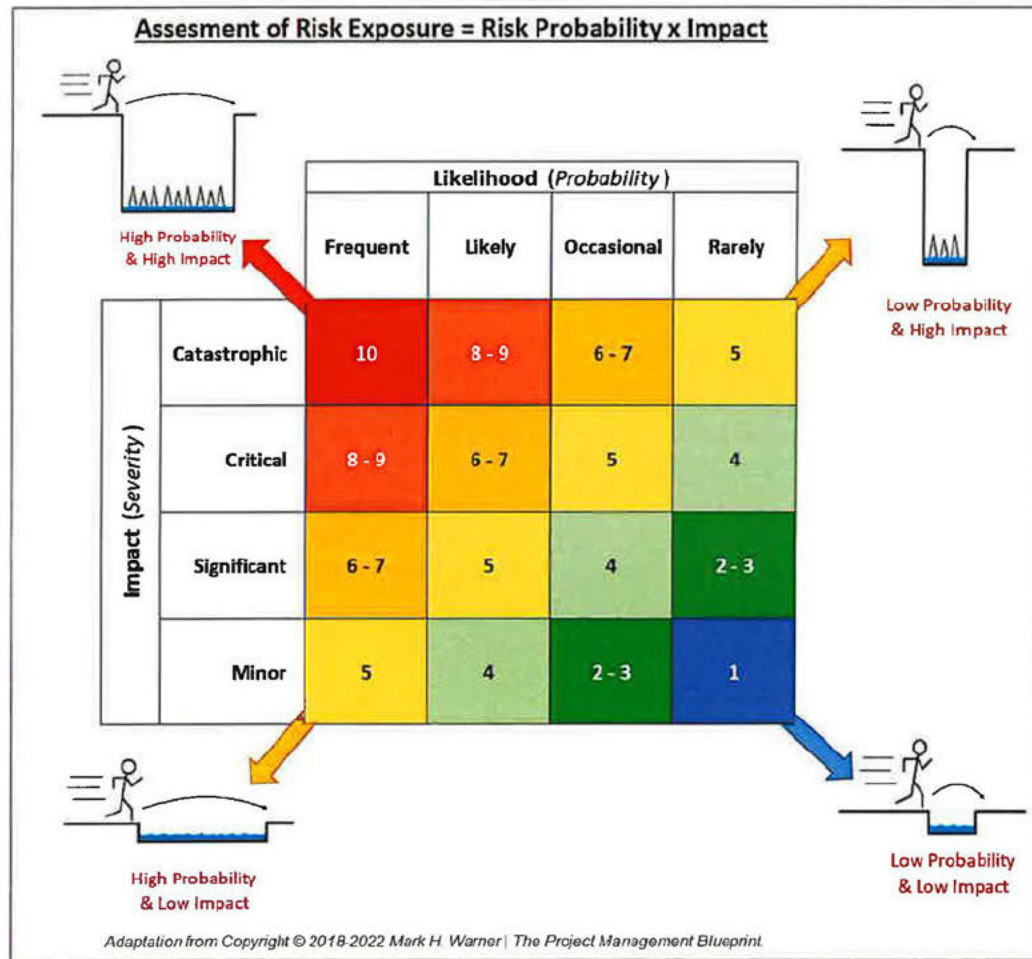
Aging	As of Audit Date	One Year Prior	Difference
Current	\$1,343	\$1,891	(\$548)
31-60 days	\$0	\$0	\$0
61-90 days	\$0	\$0	\$0
Over 90 days	\$0	\$103	(\$103)
TOTAL	\$1,343	\$1,994	(\$651)

► **Fund Raising – Comparison:**

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

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

DO NOT LEAVE THIS IN THE AUDIT REPORT WHEN PRESENTED.



Compliance	Risks where we might run afoul of laws, regulations, or contractual obligations.
Financial Condition	Represents the net position (positive or negative) and the movement compared to a year prior (not necessarily the previous audit)
Financial Reporting	Risks which have the potential to misrepresent our financials, including poor documentation of income & expense.
Operational Efficiency	Risks which threaten smooth, effective systems running the operation. (The details).
Strategic Management	Risks where leadership could potentially lose sight of what's going on. (The big picture).

Employees, Volunteers and Board Members Who Will Work on CDBG Project 2025.

Lisa Cruz , Service Center Manager -started managing TSA San Marcos office October 2020. Will be overseeing the project execution and implementation.

Robbin Mitchell, Office Coordinator- Coordinates office programs, oversees volunteers and performs clerical duties.

Preetha John, Regional Financial Analyst Texas Divisional Headquarters- Oversee bookkeeping and accounting of San Marcos location.

Neil Broussard- Board Member/ Volunteer- started in TSA San Marcos office November 2020. Computer Stats and Analysis.

Dahlia Brower, AARP SCSEP Volunteer-started in TSA San Marcos office March 2021. Assist with intake, phone calls and data input.

Bertha Edison, AARP SCSEP Volunteer-started in TSA San Marcos office March 2023. Assist with intake, phone calls and front desk.

Johnny Rivera, AARP SCSEP Volunteer-started in TSA San Marcos February 2025. Assist with intake, phone calls and front desk.

We also occasionally have other volunteers and interns throughout the year that will assist with answering phones and making appointments.

All TSA Board Members help advise and monitor programming.



**DOING THE
MOST GOOD™**

Founded in 1865

William Booth, *Founder*

André Cox, *General*

Commissioner Donald C. Bell, *Territorial Commander*

Lt. Colonel Ronnie Raymer, *Divisional Commander*

**THE SALVATION ARMY
USA SOUTHERN TERRITORY
ATLANTA GEORGIA**

Non-Discrimination in Programs and Delivery of Services

National Policy Statement

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

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

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

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

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

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

Colonel F. Bradford Bailey
Chief Secretary