

Agency	School Fuel
Program	Weekend Food for Hungry Children
San Marcos Service Address	provided at schools in SMCISD
Requested	\$44,000
Recommended	\$44,000

Application Completeness Check for HSAB	School Fuel Weekend Food for Hungry Children
Questions	
Are all questions answered?	Yes
Is the application signed? (this is a certification)	Yes
Does the program have measurable outcomes?	Yes
Is the agency a Human Services Agency?	Yes
Is the agency overseen by a Board of Directors?	Yes
Required Attachments	
BUDGETS	
1. Agency budget for current fiscal year	Yes
2. Agency budget proposed for next fiscal year	Yes
3. Program budget for current fiscal year	Yes (same as Agency)
4. Program budget proposed for next fiscal year	Yes (same as Agency)
5. Budget showing the exact uses of the HSAB funding	Yes
BOARD OF DIRECTORS INFORMATION	
6. Board of Directors membership roster	Yes
7. Board of Directors Meeting Attendance Record for current year	Yes
8. Board of Directors City of Residence	Yes
9. Board of Directors membership criteria	Yes
ORGANIZATION INFORMATION	
10. Organizational chart with names and titles of staff	No Staff
11. Current IRS Form 990, pages 1 and 2 (not required for churches)	Yes
12. Non-discrimination policy statement	Yes
Preferred Attachments - 3 Letters of Support	
Letters of support from members of the San Marcos Community	Yes
Attachments if Applicable	
Latest audit or CPA signed review, if applicable	Yes
Policies and Procedures for the proposed Program, if available	Yes
Note: We are not requiring Texas Secretary of State registration	

City of San Marcos Human Services Grants
FY 2025 Application

I. SUMMARY INFORMATION

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

Applicant Organization: School Fuel

Contact Name: Diane Breedlove Telephone: 281 910-3103

Contact E-Mail Address: dianepbreedlove@hotmail.com Website: www.schoolfuelsanmarcos.org

Mailing Address: 102 Wonder World Dr., Suite 304, #120, San Marcos, TX 78666

San Marcos Service Address for this Program: Mendez Elementary, 1805 Peter Garza, San Marcos

Who is authorized to execute program documents? (Name, Title) Diane Breedlove, Treasurer

Program Name: Weekend Food for Hungry Children in the SMCISD

Amount of Funds Requested: \$44,000

What percentage of the cost of this program is requested as funding through this application? 14%

II. QUESTIONS

All questions must be answered. Please type your answers.

OVERVIEW

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

School Fuel's mission is to provide the "fuel" for a better learning environment by removing the pangs of hunger among students in the SMCISD.

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

School Fuel provides a sack of nutritious, shelf-safe, easily opened food each weekend of the school year for children who would otherwise come to school on Monday too hungry to learn. This year the program will provide for about 1,300 children, K-11 in all 7 elementary schools, both middle schools, the alternative school and the high school.

COMMUNITY NEED AND JUSTIFICATION - 20 POINTS

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

In the San Marcos CISD about 75% of the students enrolled qualify for the Federal Free/Reduced Lunch Program but not every qualified student was enrolled by their parents so the District began providing free breakfast and lunch to every student which was hugely beneficial to hungry students but did not solve weekend hunger.

In San Marcos about 27.7% of the residents live in poverty compared to Texas as a whole at 14%. According to the US Census Bureau the median income is \$25,282 compared with \$37,514 in

Texas. Many studies show that hungry children can't learn and frequently drop out prior to graduation.

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

Since the pandemic, more individuals face unemployment and challenges caused by inflation. The cost of living is up more than 21% since 2020 which especially puts a strain on low income budgets.

3. Client Information

Definitions:

Direct Client - individuals or families immediately affected or personally served by the helping agency.

Questions:

- a. Describe the direct clients for this program.

The children served are those who routinely come to school hungry. Parent liaisons work with the family to understand the situation and to help families access available resources but that doesn't alleviate all the weekend hunger problems. The children who receive School Fuel are generally the neediest at the school.

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

The children who receive School Fuel are identified by the teachers, parent liaisons, nurses, cafeteria workers and counselors at each school. School Fuel does not know these children's identities because the SMCISD carefully protects their privacy. Generally, there is more demand than School Fuel has capacity.

- C. Expected total annual unduplicated direct clients who are City of San Marcos residents: 1,300**

IMPLEMENTATION - 15 POINTS

1. How exactly will these funds be used?

All grant funds are used to purchase food. School Fuel belongs to a purchasing cooperative with a number of similar programs in Texas, serving some 35,000 students. This cooperative has negotiated pricing that is generally less than that of stores like WalMart and Sam's and the food is packaged appropriately to be shelf-safe and easily opened by small hands.

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

School Fuel reduces absenteeism and trips to the school nurse, helps a child to focus on school work and helps prevent behavioral issues thus increasing instructional time. Every study indicates that hungry children cannot learn and the research shows that children who fall behind at school often drop out prior to graduation. Without a high school education, overcoming poverty will be very difficult. School Fuel believes that with weekend food support fewer children will fall behind at school and can have an opportunity to achieve their academic potential, thus reducing poverty in San Marcos.

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

School Fuel has no employees—all funding will be used to purchase food for hungry children.

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

School Fuel seeks funding from a number of different sources so weekend food for hungry children in the SMCISD will still be provided to some children no matter the amount of funding provided by a Human Services grant. However, other than the individual child and that child's family, the City of San Marcos will be the primary beneficiary because fewer people living in poverty in the City would be a good result. We sincerely hope that the City will continue to be a supporter of hungry children via this grant.

IMPACT AND COST EFFECTIVENESS - 25 POINTS

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

It costs only about \$220 per year to provide a sack of nutritious food for an elementary school child and about \$250 for a high school student. If School Fuel needs to support that child for their entire school career, the total investment will have been less than \$3,000 per child. If 100 San Marcos children who live in poverty can achieve their academic potential each year, graduate from high school, get a fulfilling job and not live in poverty, the impact on the community will be significant. School Fuel has been supporting hungry children for 11 years. We know lives have been changed as a result.

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

Because School Fuel has no employees and our facility is provided by the SMCISD, our overhead cost is about 3% of the total budget. School Fuel pays for sacks and bins to hold the food, insurance, preparation of the tax return, postage, printing and not much else.

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

Volunteers are an essential part of the School Fuel program. Each week there are 30-40 individuals who open sacks, prepare the packing area, fill the sacks and take all the recyclables to the outdoor bin. We also have volunteers who help with fundraising, logistics, public speaking, etc. All School Fuel activities are accomplished by volunteers.

School Fuel receives funds from local organizations such as the Lions Clubs, Rotary, and Texas State organizations together with local churches, businesses and individuals. Foundations such

as the Carl C and Marie Jo Anderson Foundation, the Najim Foundation, the Cathy and William Davis Charitable Foundation and the Baptist Health Foundation provide grants.

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

Work is constantly being done to establish relationships with new donors. The Anderson Foundation awarded School Fuel several \$20,000 challenge grants. To receive the funds School Fuel is required to find a matching amount from new sources within one year which we have done. We are currently working to meet that challenge again this year.

School Fuel participates in Chamber of Commerce events where we have time to speak about the need in San Marcos and the School Fuel program which helps businesses be aware of the need for support. We also speak regularly at civic organization meetings and staff booths at many events.

This year we developed a new relationship with the Najim Foundation from San Antonio and were awarded an \$11,000 grant. Some foundations only in certain counties. Najim and the Baptist Health Foundation are both restricted to counties adjacent to Bexar so their support can be only for students living in Guadalupe County who need School Fuel.

COMMUNITY SUPPORT – 10 POINTS

1. Please submit 3-5 letters of reference that indicate strong local support for the program and the agency's ability to implement it as described in the application. **Letters attached.**
2. How is the Board of Directors selected?

New School Fuel board members are elected by the existing board members. Names of candidates come from board members or volunteers and are interviewed by the Board of Directors and voted upon.

3. How often does the Board meet?

The Board meets about six times a year for regular meetings and another two or three times when planning an event or for some unscheduled business. Some meetings are in person at the facility and others are held on line.

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

Every board member has a primary responsibility in addition to helping with regular activities. The president coordinates with the school district and works closely with the parent liaisons. The secretary keeps the official minutes of the meetings as well as handles all correspondence and email account. The treasurer gets the mail, makes bank deposits and seeks grants. Another board member handles the social media accounts and another coordinates delivery of the food to the 11 schools. Still another meets the food delivery truck and oversees the receipt of the food. Another board members is the race director for the annual 5K Fun Run.

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

Over the course of a school year we will have more than 1,400 volunteers who come to pack or prep, help with the Fun Run or assist in delivering the food to the schools. We ask them to speak on behalf of School Fuel to their employers, friends, churches, etc. but we don't ask about time spent doing this. We do know that we get new contributors each year that weren't solicited by board members so we believe our volunteers are helping to increase the visibility of School Fuel and the serious weekend hunger problem in San Marcos.

COUNCIL PRIORITIES - 30 POINTS

1. How long has this program served San Marcos residents? (10 points if at least 2 years) **11 years**

School Fuel began serving the hungry children in the SMCISD in spring, 2013.

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

School Fuel is currently located at Mendez Elementary School in an otherwise unused space. When the new SMCISD administration building on SH 123 is completed, we will have a permanent space there.

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

In the 2024-2025 school year, we are adding about 100 high school juniors. The plan is to next add 100 high school seniors in the following year. But adding 100 students isn't the greatest challenge, continuing to provide for the 1,300 already being served is the big hurdle. Our grant request of \$44,000 will provide for about 200 elementary students.

II. FUNDING RESTRICTIONS

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

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

SUBMITTED AND APPROVED BY:

Diane Breedlove

Signature

07/17.2024

Date

Diane Breedlove

Printed Name

Treasurer

Title



HUMAN SERVICES ADVISORY BOARD GRANT 2023 FINAL PERFORMANCE REPORT

Agency Name: School Fuel

Program Name: Weekend Food for Hungry Children in the SMCISD

Program Year: 2023

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

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

PROGRAM STATUS

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

School Fuel assembled more than 1,200 volunteers who spent 2,000+ hours readying and filling sacks for about 1,200 San Marcos CISD hungry students in 2023. In September about 100 sophomores were added to the high school program and the plan is to add about 100 juniors in the 2024-2025 school year. To provide for these hungry students, volunteers including the School Fuel Board of Directors staffed booths at various events, held a Fun Run fundraiser, made presentations to various local civic organizations and visited with local businesses to request sponsorships for both the annual fun run and the October 10th Anniversary Celebration.

Time was also spent requesting grant funds from various foundations to raise adequate funds to support the \$282,000 budget as well as be prepared to grow in 2024-2025. Board members handle all the media and correspondence responsibilities as well as supervising the sack opening and packing events and planning and coordinating the fundraising events because School Fuel has no employees—all work is done by volunteers.

These volunteers help because hungry children have difficulty achieving their academic potential. Unless some change can be made in their life it is unlikely they'll have a good opportunity to overcome poverty. School Fuel is dedicated to changing our community one child at a time. It is only with continued financial help from the City of San Marcos, community members and businesses, churches, private foundations that it will be possible to provide weekend food support for hungry SMCISD children.

In addition to individual volunteers, Berry Aviation has provided all the sacks for a number of years. Ace Relocation Services provides delivery for all of the bins to all of the schools each Friday of the school year free of any cost to School Fuel.

PROGRAM BENEFICIARIES

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

Check one: ☒ Unduplicated Individuals ☐ Unduplicated Households

	Jan – Dec, 2023
Total # Served	1,200
# San Marcos Residents Served	1,200
% San Marcos Residents	100%

PROGRAM EXPENDITURES

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

- \$24,383 Food purchased cooperatively with other similar programs in Texas
-
-
-
-
-
-

Certification:

I certify that to the best of my knowledge and belief the information reported in this Quarterly D

Diane Breedlove

Signature

Diane Breedlove

Printed name

12/30/23

Date

Treasurer

Title

BELOW IS THE FINAL REPORT SENT IN MAY. SEE CORRESPONDENCE HERE ACCEPTING FINAL REPORT:

From: Escobar, Lorena <LEscobar@sanmarcostx.gov>
Sent: Tuesday, September 26, 2023 2:47 PM
To: Diane Breedlove <dianepbreedlove@hotmail.com>
Subject: RE: [EXTERNAL] Performance Reports for HSAB grant recipients

Hi Diane,

Yes that is correct you don't need to send another progress report. We received it in May and it is on file.

Thank you,



HUMAN SERVICES ADVISORY BOARD GRANT PROGRESS REPORT

Agency Name: School Fuel

Program Name: Weekend Food For Hungry Children in the SMCISD

Program Year: 2023

Please submit one report by October 15, 2023 for the period January 1, 2023 – September 30, 2023.

Project Status

Please provide a written description of actions taken this period to help achieve your program goals.

School Fuel is providing a weekend sack of food for about 1,100 children each Friday of the school year. These sacks are opened on Wednesday and then packed by volunteers generally on Thursday evenings to be transported to every elementary school, both middle schools, and the alternative school. High school students (ninth grade this year) access their food from a pantry located in the high school. The food provided is shelf safe and has been chosen to help students eat protein rich foods which were selected with guidance provided by nutritionists at Texas State.

The goal of School Fuel is to enable students to achieve their academic potential and stay in school to graduate so that they may overcome the cycle of poverty.

In the fall of 2023 School Fuel will add tenth graders so that the current ninth grade students who still need weekend food support to succeed will have that support.

Certification:

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

Signature

Diane Breedlove
Printed name

Date

Treasurer
Title

HUMAN SERVICES ADVISORY BOARD GRANT PROGRESS REPORT

Instructions

- * **Household Demographic report:** Report Households Assisted – Base demographic information on head of household.
- * **Individual Demographic Report:** Report Unduplicated Individuals assisted - (Unduplicated means that if they were reported in a prior quarter for this program year, they are not counted again, even if they continue to receive services across a reporting period).

-
- All beneficiaries identify as a race.
 - Some people may identify as having an ethnicity, “Hispanic” is an ethnic origin category rather than a race category for HUD purposes.
 - “Annual Household Income” is the total income, from all sources, for all adults age 18 and older in the household.
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City of San Marcos FY 2023 Income Limits Summary

Effective: April 18, 2022

Percent AMI	1 Person	2 Person	3 Person	4 Person	5 Person	6 Person	7 Person	8 Person
30%	\$23,200	\$26,500	\$29,800	\$33,100	\$35,750	\$38,400	\$41,910	\$46,630
50%	\$38,650	\$44,150	\$49,650	\$55,150	\$59,600	\$64,000	\$68,400	\$72,800
80%	\$61,800	\$70,600	\$79,450	\$88,250	\$95,350	\$102,400	\$109,450	\$116,500

HUMAN SERVICES ADVISORY BOARD GRANT PROGRESS REPORT

Program Name: School Fuel



HOUSEHOLD (HH) DEMOGRAPHIC REPORT

Measurement Criteria	Number of HOUSEHOLDS Assisted									
	Jan-Mar 1 st Qtr.		Apr-Jun 2 nd Qtr.		Jul-Sep 3 rd Qtr.		Oct-Dec 4 th Qtr.		YTD Total	
	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic
Race:										
White										
Black or African American										
Asian										
American Indian or American Native										
Native Hawaiian or Other Pacific Islander										
Other										
# HH with Single Female Head of Household										
# HH with a disabled person										
# HH with an elderly person (62 or older)										
Annual Household Income (See attached Limits)										
Extremely Low (30% AMI)										
Low (50% AMI)										
Moderate (80%)										
Over 80%										

SCHOOL FUEL DOES NOT HAVE ACCESS TO THIS INFORMATION. STUDENTS WHO NEED WEEKEND FOOD ARE IDENTIFIED BY TEACHERS, COUNSELORS, PARENT LIAISONS AND SCHOOL NURSES BASED ON OBSERVATION IN SCHOOL OFTEN AFTER A HOME VISIT.

HUMAN SERVICES ADVISORY BOARD GRANT PROGRESS REPORT

Program Name: School Fuel



INDIVIDUAL DEMOGRAPHIC REPORT

Measurement Criteria	Number of PERSONS Assisted									
	Jan-Mar 1 st Qtr.		Apr-Jun 2 nd Qtr.		Jul-Sep 3 rd Qtr.		Oct-Dec 4 th Qtr.		YTD Total	
	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic
Race:										
White			219	810						
Black or African American			50							
Asian			10							
American Indian or American Native			1							
Native Hawaiian or Other Pacific Islander			3							
Other			2							
# individuals in HH with Single Female Head of Household										
# disabled individuals										
# elderly people (62 or older)										
Annual Household Income (See attached Limits)										
Extremely Low (30% AMI)										
Low (50% AMI)										
Moderate (80%)										
Over 80%										

This information is based on the student population and applied to the School Fuel participants. No specific ethnic information is collected by School Fuel.

School Fuel Budget
July 1, 2023-June 30, 2024

Revenue

City of San Marcos	\$	24,000
Local Churches		8,500
Baptist Health Foundation Grant		12,500
Baptist Hunger Grant		2,000
Other Grants		88,000
Corporation/Business Donations		26,000
Individual Contributions		35,000
Interest		400
Fundraising Events		35,000
In-Kind (Sacks)		6,000
Total Revenue	\$	237,400

From Reserve **\$ (44,600)**

Operations

Food

Mendez	90	\$	19,350
DeZavala	135		29,025
Bowie	100		21,500
Travis	150		32,250
Crockett	90		19,350
Hernandez	70		15,050
Rodriquez	80		17,200
Miller	140		30,100
Goodnight	125		26,875
Lamar	20		4,300
High School	200		50,000
Total Students	1200		-
Food Cost		\$	265,000

Sacks (In Kind)	\$	6,000
Supplies, Equipment, Postage		1,500
Insurance		1,600
Tax Preparation/Accounting		1,100
Public Relations, Printing, Website		800
Merchant Fees		500
Fundraising		
Fun Run		2,500
Banquet		3,000
Other Operating Costs	\$	17,000

Total Operations \$ 282,000

School Fuel Budget
July 1, 2024-June 30, 2025

Revenue

City of San Marcos	\$	34,500
Local Churches		9,000
Baptist Health Foundation Grant		12,500
Baptist Hunger Grant		2,400
Other Grants		58,000
Corporation/Business/Civic		48,000
Individual Contributions		36,000
Interest		6,200
Fundraising Events		35,000
In-Kind (Sacks)		6,000
Total Revenue	\$	247,600

From Reserve **\$ (58,800)**

Operations

Food

Mendez	90	\$	19,350
DeZavala	135		29,025
Bowie	100		21,500
Travis	150		32,250
Crockett	90		19,350
Hernandez	70		15,050
Rodriquez	80		17,200
Miller	140		30,100
Goodnight	125		26,875
Lamar	20		4,300
High School	300		75,000
Total Students	1300		
Food Cost		\$	290,000

Sacks (In Kind)	\$	6,000
Supplies, Equipment, Postage		1,500
Insurance		1,500
Tax Preparation/Accounting		600
Public Relations, Printing, Website		800
Merchant Fees		500
Fundraising		
Fun Run		2,500
Banquet		3,000
Other Operating Costs	\$	16,400

Total Operations \$ 306,400

**School Fuel Program Budget
2024-2025**

Operations

Food	Students	
Mendez	90	\$ 19,350
DeZavala	135	29,025
Bowie	100	21,500
Travis	150	32,250
Crockett	90	19,350
Hernandez	70	15,050
Rodriquez	80	17,200
Miller	140	30,100
Goodnight	125	26,875
Lamar	20	4,300
High School	300	75,000
Total Students	1,300	
Food Cost		\$ 290,000

School Fuel Program Budget 2024-2025

Operations

Food	Students	
Mendez	90	\$ 19,350
DeZavala	135	29,025
Bowie	100	21,500
Travis	150	32,250
Crockett	90	19,350
Hernandez	70	15,050
Rodriquez	80	17,200
Miller	140	30,100
Goodnight	125	26,875
Lamar	20	4,300
High School	300	75,000
Total Students	1,300	
Food Cost		\$ 290,000

HSAB Grant Funds for Food	\$44,000	All grant funds used to purchase food
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Remaining Cost of Food	<u>\$ 246,000</u>
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School Fuel Board of Directors

Araceli Speed, Secretary
116 Escondido St.
San Marcos, TX 78666
Manager, Greater Texas
Federal Credit Union

Nick Hoover
Delivery Coordinator
811 West Hopkins
San Marcos, TX 78666
Retired

Diane Breedlove, Treasurer
2200 Summit Ridge Dr.
San Marcos, TX 78666
CPA, Retired

Michael Pigg, President
101 Brazoria Trail
San Marcos, TX 78666
Pastor, Wayfinders Church

Jiro DeLoach
608 Daisy St.,
San Marcos, TX 78666
Commercial Banker, Frost
Bank

Savannah Gonzalez
Race Director
233 Evening Dusk Dr.
Kyle, TX 78640
Branch Manager, Falcon
Bank

Jesse Gamble
409 Merriman Road
San Marcos, TX 78666
Texas Farm Bureau
Insurance Agent

Rene Arroyo
109 W. Hillcrest Dr.
San Marcos, TX 78666
Owner, Balanced Nutrition

Molly Ann Rosas-Garcia
201 Field Corn Lane
San Marcos, TX 78666
Community
Activist/Philanthropist

School Fuel Board of Directors

Attendance Record

The School Fuel Fiscal Year begins July 1 and no meeting has been held yet this year. For year ending June 30, 2024 the board met five times. The following are the only absences at board meetings:

August – Araceli Speed

January – MollyAnn Rosas-Garcia

February – None

May – Jiro Deloach

June – Savannah Gonzalez, Jiro Deloach, Jesse Gamble

Organization Chart

School Fuel has no staff. All organization responsibilities are performed and directed by the volunteers.

Board Membership Requirements

The School Fuel Articles of Incorporation and By-Laws make no reference to the requirements of board members. It does not limit the number of board members nor specify any qualifications. Board members are elected by the existing members.

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022**Open to Public
Inspection****A For the 2022 calendar year, or tax year beginning 07/01/22, and ending 06/30/23****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return/
terminated☐ Amended return☐ Application pending**C** Name of organization**SCHOOL FUEL****DBA SCHOOL FUEL SAN MARCOS**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

102 WONDER WORLD DR, 304-120

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

SAN MARCOS**TX 78666****D** Employer identification number**46-4316094****E** Telephone number**512-757-2610****G** Gross receipts \$**258,369****F** Name and address of principal officer:**DIANE BREEDLOVE****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status:☒ 501(c)(3)☐ 501(c) () (insert no.)☐ 4947(a)(1) or☐ 527**J** Website:**HTTP://WWW.SCHOOLFUELSANMARCOS.ORG****H(c)** Group exemption number**K** Form of organization:☒ Corporation☐ Trust☐ Association☐ Other**L** Year of formation:**M** State of legal domicile: **TX****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE SACKS OF FOOD FOR SCHOOL-AGED CHILDREN TO TAKE HOME ON THE WEEKENDS TO CURB THEIR HUNGER PANGS			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	8	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	8	
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	0	
	6	Total number of volunteers (estimate if necessary)	350	
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
7b		Net unrelated business taxable income from Form 990-T, Part I, line 11	0	
8		Contributions and grants (Part VIII, line 1h)	Prior Year: 262,679 Current Year: 236,061	
9		Program service revenue (Part VIII, line 2g)	0	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	470 956	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,462 19,771	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	273,611 256,788	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	
	b	Total fundraising expenses (Part IX, column (D), line 25)	2,289	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	167,905 201,347	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	167,905 201,347	
	19	Revenue less expenses. Subtract line 18 from line 12	105,706 55,441	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 415,870 End of Year: 471,311	
	21	Total liabilities (Part X, line 26)	0 0	
	22	Net assets or fund balances. Subtract line 21 from line 20	415,870 471,311	

Part II Signature Block

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

Sign Here

Signature of officer

DIANE BREEDLOVE

Date

TREASURER

Type or print name and title

Paid**Preparer Use Only**

Print/Type preparer's name

SEAN CROWDER

Preparer's signature

SEAN CROWDER

Date

10/27/23Check ☒ if PTIN

self-employed

P00667387

Firm's name

SEAN CROWDER, CPA

Firm's EIN

20-5702652

Firm's address

110 WILLOW SPRINGS DR STE 101**SAN MARCOS, TX 78666**

Phone no.

512-392-0576

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2022)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**PROVIDE SACKS OF FOOD FOR SCHOOL-AGED CHILDREN TO TAKE HOME ON THE WEEKENDS TO CURB THEIR HUNGER PANGS****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **197,701** including grants of \$) (Revenue \$)
PROVIDING FOOD FOR CHILDREN ON THE WEEKENDS**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **197,701**

School Fuel Non-Discrimination Policy

School Fuel does not and shall not discriminate on the basis of race, color, religion, creed, gender, gender expression, age, national origin, disability, marital status, sexual orientation or military status in any of its activities or operations. These activities include, but are not limited to, hiring and firing of staff, selection of volunteers and vendors, and provision of services. We are committed to providing an inclusive and welcoming environment for staff, clients, volunteers, subcontractors, vendors and clients.

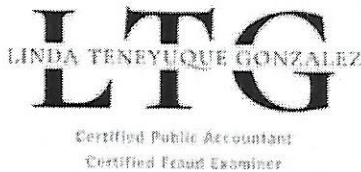
INDEPENDENT ACCOUNTANT'S REVIEW REPORT

SCHOOL FUEL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2021

SCHOOL FUEL

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Independent Accountant's Review Report

To the Board of Directors of
School Fuel
San Marcos, Texas

I have reviewed the accompanying financial statements of School Fuel, (a nonprofit organization), which comprise the statement of assets, liabilities and net assets-cash basis as of June 30, 2021, and the related statements of revenue, expenses and changes in net assets-cash basis, functional expenses-cash basis, and cash flows-cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of School Fuel and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

I draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My conclusion is not modified with respect to this matter.

A handwritten signature in cursive script, reading "Linda Jorgensen, CPA". The signature is written in dark ink and is positioned above the typed location and date.

San Marcos, Texas

May 13, 2022

SCHOOL FUEL
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS-CASH BASIS
JUNE 30, 2021

Assets	
Current Assets	
Cash and cash equivalents	\$ 414,578
Total current assets	<u>414,578</u>
Other Assets-organizational cost, net	<u>423</u>
Total Assets	<u><u>\$ 415,001</u></u>

Liabilities and Net Assets	
Without donor restrictions	290,161
Board designated	<u>124,840</u>
Total Net Assets	<u>415,001</u>
Total Liabilities and Net Assets	<u><u>\$ 415,001</u></u>

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

SCHOOL FUEL
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS-CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Without Donor Restrictions</u>
Support and Revenue	
Contributions	\$ 250,222
Grants	85,978
In-kind donations	900
Interest income	802
Total Support and Revenue	<u>337,902</u>
Expenses	
Program services	207,001
Supporting services	
Management and general	3,507
Fundraising	100
Total Expenses	<u>210,608</u>
Change in Net Assets	127,294
Net Assets, Beginning of Year	<u>287,707</u>
Net Assets, End of Year	<u><u>\$ 415,001</u></u>

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

SCHOOL FUEL
STATEMENT OF FUNCTIONAL EXPENSES-CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2021

	Program	Supporting Services		Total	
	Services	Management and General	Fundraising	Supporting Services	Total
Food	\$ 194,153	\$ -	\$ -	\$ -	\$ 194,153
Food distribution	12,848	-	-	-	12,848
Contract seivces	-	1,250	-	1,250	1,250
Insurance	-	1,175	-	1,175	1,175
Postage	-	472	-	472	472
Advertising	-	256	-	256	256
Fees	-	244	-	244	244
Fundraising	-	-	100	100	100
Amortization	-	57	-	57	57
Printing	-	53	-	53	53
	<u>\$ 207,001</u>	<u>\$ 3,507</u>	<u>\$ 100</u>	<u>\$ 3,607</u>	<u>\$ 210,608</u>

The accompanying notes are an integral of these financial statements.

SCHOOL FUEL
STATEMENT OF CASH FLOWS-CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Cash Flows from Operating Activities	
Change in net assets	\$ 127,294
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Amortization	<u>57</u>
Net Cash Provided from Operating Activities	<u>127,351</u>
Net Increase In Cash and Cash Equivalents	127,351
Cash and Cash Equivalents at Beginning of Year	<u>287,227</u>
Cash and Cash Equivalents at End of Year	<u>\$ 414,578</u>
Supplementary information	
Interest paid	\$ -
Income taxes paid	\$ -

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

SCHOOL FUEL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

School Fuel is a nonprofit organization established in 2013. School Fuel is a tax exempt organization under section 501(c)(3) of the Internal Revenue Code. School Fuel's mission is to provide the "fuel" for a better learning environment by providing food for school age children within the San Marcos Consolidated Independent School District.

Basis of accounting

School Fuel's financial statements are prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. Under the cash basis of accounting, revenue is recognized when received and expenses when paid, rather than accruing revenue when earned and expenses when the liability is incurred.

Basis of presentation

School Fuel is required to report information regarding its financial position and activities according to two classes of net assets:

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 School Fuel'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 School Fuel or by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purposes for which the resource was restricted has been fulfilled, or both.

Cash and cash equivalents

For purposes of the statements of cash flows, the organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. As of June 30, 2021, the organization's cash and cash equivalents totaled \$414,578.

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:

SCHOOL FUEL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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

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

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

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

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

Revenue Recognition

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

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.

Revenue and support

The organization receives the majority of its revenues from grants and individual contributions.

SCHOOL FUEL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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

Expense Recognition and Allocation

The costs of providing the services and other activities of the organization have been summarized on a functional basis in the statement of revenue, expenses and changes in net assets-cash basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These expenses require allocation on a reasonable basis that is consistently applied.

Gifts-in-kind contributions

School Fuel received approximately \$900 of donated accounting/bookkeeping services which has been reflected in the the financial statements for the year ended June 30, 2021. In addition, the organization benefits from personal services provided by a number of volunteers. Those volunteers have donated significant amounts of time and services to the organization's program operations. However, these contributed services do not meet the criteria for recognition in the financial statements.

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.

Property and Equipment

School Fuel's property and equipment policy states that items greater than \$2,500 are capitalized and items less than \$2,500 are expensed in period purchased. Property and equipment are recorded at cost at date of acquisition or fair value at date of donation in the case of gifts. As of June 30, 2021, School Fuel reported no property and equipment.

SCHOOL FUEL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued a new accounting pronouncement regarding lease accounting for reporting periods beginning after December 15, 2021. A lessee will be required to recognize on the statement of financial position the assets and liabilities for leases with lease terms of more than twelve months. Management will evaluate the effect of this pronouncement will have on the financial statements and related disclosures.

NOTE B - CONCENTRATION AND CREDIT RISK

School Fuel maintains its cash and cash equivalents within one financial institution. Cash account balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank. Uninsured cash balances totaled \$164,578 as of June 30, 2021.

NOTE C - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

School Fuel's financial assets available within one year of the financial position date for general expenditures is \$414,578 cash and cash equivalents. The organization's primary sources of cash flows are contributions from individuals, corporations and other organizations, and grants. These revenue sources provide a consistent inflow of cash throughout the year.

NOTE D - SUBSEQUENT EVENTS

The organization has evaluated subsequent events through May 13, 2022, which is the date the financial statements were available to be issued.

ACCOUNTING POLICIES AND PROCEDURES MANUAL

I. INTRODUCTION

The purpose of this manual is to describe all accounting policies and procedures in use at School Fuel and to ensure that the financial statements conform to generally accepted accounting principles: assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

These policies will be reviewed annually and revised as needed by the Treasurer with the approval of the Board of Directors.

II. DIVISION OF RESPONSIBILITIES

The following is a list of personnel who have fiscal and accounting responsibilities:

Board of Directors

1. Reviews and approves an annual budget
2. Reviews annual and periodic financial statements and information
3. Three members of the board will be appointed by the board to be authorized signers on the bank accounts
4. Reviews and approves contracts over \$7,500
5. Reviews and approves all non-budgeted expenditures over \$10,000
6. Determines whether the organization should have an audit and, if so, chooses and contracts with the auditor

President of the Board of Directors

1. Reviews and approves all financial reports
2. Sees that an appropriate budget is developed annually
3. Reviews and approves all contracts under \$7,500
4. Reviews and approves all grant submissions.
5. Is signatory for all bank accounts

Treasurer of the Board of Directors

1. Opens and reviews all bank statements
2. Oversees the adherence to all internal controls
3. Approves all program expenditures
4. Reviews and manages cash flow
5. Reviews and approves all reimbursements and funds requests
6. Makes inter-account bank transfers
7. Develops annual budget
8. Reviews all incoming invoices
9. Manages petty cash fund
10. Receives and opens all incoming mail
11. Monitors and manages all expenses to ensure effective use of assets
12. Manages grant reporting and appropriate release of temporarily restricted funds
13. Reviews, revises and maintains internal accounting controls and procedures
14. Initiates donor thank you letters
15. Makes bank deposits
16. Reviews all financial reports

Bookkeeper

1. Overall responsibility for data entry into accounting system and integrity of accounting system data
2. Maintains general ledger
3. Prepares monthly and year-end financial reports
4. Reconciles all bank accounts

III. CHART OF ACCOUNTS AND GENERAL LEDGER

School Fuel has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by expense type as well as by functional classification (program vs. fundraising vs. administration). The Treasurer is responsible for maintaining the Chart of Accounts and revising as necessary.

The general ledger is automated and maintained using accounting software. All input and balancing is the responsibility of the bookkeeper with final approval by the Treasurer.

The Treasurer should review the general ledger on a periodic basis for any unusual transactions.

IV. CASH RECEIPTS

Cash receipts generally arise from:

1. Grants
2. Direct donor contributions
3. Fundraising activities

The principal steps in the cash receipts process are:

The Treasurer receives incoming mail. The mail is opened and all checks are entered into a log and stamped "for deposit only" and safely kept until deposited. The Treasurer submits the following to the bookkeeper for processing: the list of checks and deposits and the correct account allocation for each deposit.

All cash received will be counted, verified, and signed off by the Treasurer and another Board member. The cash will be posted using the appropriate allocation. A receipt will be provided the paying party and the cash will be safely kept until deposited.

V. INTER-ACCOUNT BANK TRANSFERS

The Treasurer monitors the balances in the bank accounts to determine when there is a shortage or excess in the checking account. The Treasurer makes needed transfers to maximize the potential for earning interest. A copy of the transfer is given to the Bookkeeper.

VI. CASH DISBURSEMENTS & EXPENSE ALLOCATIONS

Cash disbursements are generally made for:

1. Payments to vendors for goods and services
2. Board expenses
3. Marketing/promotional materials

Invoices are submitted to the Treasurer and are paid weekly. A copy of the invoice is provided to the Bookkeeper.

Requests for cash disbursements are submitted to the Treasurer in three ways:

1. Original invoice

2. Purchase request submitted in writing with substantiating documentation
3. Written reimbursement request with receipts provided

The Treasurer reviews all requests for payment and:

1. Verifies expenditure and amount
2. Approves for payment if in accordance with budget
3. Provides appropriate allocation information
4. Submits information to Bookkeeper for entry

The Bookkeeper records all payments in the accounting system.

VII. CREDIT CARD POLICY AND CHARGES

All Board Members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations and the entities from which School Fuel receives funds.

The receipts for all credit card charges will be given to the Treasurer within two weeks of the purchases along with proper documentation. The Treasurer will certify all credit card charges with the monthly statements. A record of all charges will be given to the Bookkeeper with proper allocation information for posting. A copy of all charges will be attached to the monthly credit card statement when submitted to the President for approval.

VIII. BANK ACCOUNT RECONCILIATIONS

1. All bank statements are given to the Treasurer to review for unusual balances or transactions
2. The Treasurer gives the statements to the Bookkeeper for timely reconciliation as follows: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement, a comparison of inter-account transfers, an investigation of any rejected items, a comparison of cleared checks with the accounting record including amount, payee and sequential check numbers.
3. The Bookkeeper will investigate any checks that are outstanding over six months.
4. The Bookkeeper will attach the completed bank reconciliation to the applicable bank statement along with documentation.
5. The reconciliation report will be reviewed, approved, and dated and initialed by the President.

IX. PETTY CASH FUND

Petty cash funds may be maintained by School Fuel. The funds are to be used for miscellaneous or unexpected purchases and the same approval procedures apply as mentioned in the cash disbursement section.

1. The petty cash fund will not exceed \$100 and is kept in the locked file cabinet.
2. The Treasurer oversees the petty cash fund.
3. All disbursements made from the petty cash fund are acknowledged in writing by the receiving party.
4. All money returned to the petty cash fund is counted and verified by the Treasurer and another party. Receipts for items purchased with petty cash must be included with the return and should include appropriate account allocations as well as supervisor approval.
5. The Treasurer and the Bookkeeper will periodically count the cash in the petty cash fund.
6. No checks will be cashed from the petty cash fund.

X. PROPERTY AND EQUIPMENT

Property and equipment includes items such as:

1. Office furniture and equipment
2. Computer hardware and software
3. Bins
4. Signs
5. Dollies

It is School Fuel's policy to capitalize all items which have a unit cost greater than \$2,500. Items purchased with a value or cost less than \$2,500 will be expensed in the period purchased.

1. A fixed asset Log is maintained by the Bookkeeper including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, identification number, life of asset.

2. The Log will be reviewed by the Treasurer.

3. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.

4. The Treasurer will be informed in writing of any change in status or condition of any property or equipment.

5. Depreciation is recorded at least annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inventory will be written down to their actual value.

XI. END OF THE MONTH AND FISCAL YEAR-END CLOSE

1. The Treasurer will review and sign off on all month and year-end journal entries. They will be printed and filed for audit trail purposes.

2. At the end of each month and fiscal year end, the Treasurer will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, write-downs and retirements accounts receivable and payable match outstanding amounts due and owed.

3. The income and expense accounts review will include reconciliation to amounts received and expended.

4. Once the final monthly and fiscal year-end financial statements are run, reviewed, and approved by the Treasurer and Board President, no more entries or adjustments will be made into that month or year's ledgers.

5. At the end of the fiscal year, the Treasurer or outside CPA firm will prepare the annual IRS Form 990. The return will be presented to the Board President for review and approval. The Treasurer will then file the return with the Internal Revenue Service by the annual deadline.

6. All other appropriate government filings required by the state will be completed and filed.

XII. FISCAL POLICY STATEMENTS

1. All cash accounts owned by School Fuel will be held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount.

2. All capital expenditures which exceed \$2,500 will be capitalized.

3. No checks will be cashed through the petty cash account.

4. Reimbursements will be paid upon complete expense reporting and approval. Board member reimbursements will be approved by the Board.
5. All donations in excess of \$20 will be acknowledged within two weeks of the donation.
6. All volunteer hours will be recorded.
7. The President, Treasurer and one additional Board Member are the signatories on School Fuel bank accounts. Checks over \$5,000 require a second signature. Checks of more than \$10,000 require approval of the Board.
8. Bank statements will be reconciled monthly. All bank statements will be reviewed by the Treasurer.

School Fuel Program Policies and Procedures

Food Preparation and Sacking

Supervising board member will take time to provide up-to-date information to all volunteers making sure to express appreciation for the help and to explain how School Fuel is organized and funded.

1. Volunteers will be solicited via Facebook and SignupGenius for the 1:00 pm Wednesday preparation work.

Work to be completed: Open all sacks and stack for convenient use in sack filling.
Move food from storage area to packing area.
If time permits, open boxes to ready the area for sack filling.
Place flattened discarded cardboard boxes in recycle bins.

2. Volunteers arriving for the 5:00 pm Thursday sack filling will:

Finish opening any cartons that aren't ready for packing.
Begin the assembly line using plastic sacks for middle school first.
Place filled and closed sacks in the school bins according to numbers on bins.
Continue packing the second line if time allows before second shift arrives.
Place flattened discarded cardboard in recycle bins.
If time permits take recycle bins to outside dumpster.

3. Volunteers arriving for the 6:00 pm Thursday sack filling will:

Fill sacks on the remaining assembly lines.
Place filled and closed sacks in the school bins according to numbers on bins.
Roll filled bins into pickup area grouping by school and delivery route.
Take recycled cardboard to outside dumpster.
If staffing and time are available, bring food from storage area to packing area.

Delivery

Delivery of bins to nine schools will begin at 8:00 on Friday or the last day of the school week. If Ace is making the delivery bins are to be lined up according to list posted on inside of the packing room door. The responsible board member is to open the building at 7:45 am and be there to receive bins as they return.

If Ace is not making the delivery the volunteers will be contacted early in the week. The responsible board member will assist in loading the bins into volunteer vehicles and is to be on hand to receive the bins when the volunteers return them.

School Fuel Policies and Procedures

Budgeting

Student Identification

1. In May the School Fuel Board of Directors will review the financial statements for the year to determine how many students can be served in the following school year.
2. The decision about the number to be served must be based on the Board's policy to have money on hand or committed for every student to be served for the entire year.
3. The Board will adopt a budget based on the decision about the number of students to be served.
4. The coordinator and those responsible school personnel at each school will be contacted in August as school begins with the proposed number of students to be served at each school. These individuals will be asked to communicate with one another so that, overall, the neediest students in the District can be served. The responsible person at each school will coordinate with teachers, cafeteria workers, nurses and coaches to determine the individuals to be served at each school.
5. Each school's responsible individual will report the number to the President of the School Fuel Board and the number for each school will be posted on the control board.
6. The sacking and fluffing process will begin the first full week of September.
7. As students are enrolled or change schools, the change in number will be provided the School Fuel President and the number on the control board updated prior to the Thursday night sack filling.

Human Services Advisory Board
City of San Marcos
630 E. Hopkins Street
San Marcos, Texas

June 25, 2024

Dear Advisory Board Members:

Students need healthy meals, even when school is not in session. With that being said, I am writing in support of the School Fuel endeavor. This crucial program allows for the provision of weekend meals to children in food insecure households. As an add on feeding program, it provides both educational and health related benefits. As a former elementary school principal, on the campus in which School Fuel originated with thirty-one students, I observed a reduction in absenteeism, improved concentration and performance, and a positive impact on student health and development among the participants. With generous grant awards and private donations, the program has grown over the years to now address the needs of 1,300 students. With overhead costs at a minimum, less than four percent, all campuses in the San Marcos Consolidated Independent School District are represented, with the exception of Bonham PreK.

Additionally, as a frequent volunteer in the packing and preparation process, I see a positive impact on our community as a whole. Multiple volunteers from a variety of organizations meet the weekly challenge of packaging and distribution. Partnerships with Texas State University are also evident. What a blessing to be teaching the leaders of tomorrow the importance of servant leadership today.

To quote a famous African proverb, “it takes a village to raise a child.” My prayer is that through the grant qualification process, as a community with a common goal, we can make sure that all of our children are fed and prepared for the next academic school year.

Thank you for your time and consideration,

Karen McGowan
Former Principal SMCISD

LINDA ALEXANDER
111 Quarry Crest Circle
San Marcos, Texas 78666

July 8, 2024

TO: City of San Marcos Human Services Advisory Board

I am writing to express my personal unwavering support for **School Fuel**, a beacon of hope for food-insecure school children in San Marcos and to ask for funding. Their mission to provide the "fuel" for a better learning environment by removing the pangs of hunger among the students in classrooms is not just commendable, it's critical. Over 75% of our school age children qualify for the federal free/reduced lunch program. Most of them go home on the weekends to little or no food.

I remember when **School Fuel** was organized in 2013 with a modest start of feeding 31 students at one elementary school. It has grown exponentially every year to currently serving 1,300 students in the fall of 2024 which includes every school in San Marcos except Bonham PreK. The Budget for the upcoming 2024-25 school year will be \$306,400. **School Fuel** is an all-volunteer organization with an enviable overhead of less than 4%. **School Fuel** is very thankful for the free storage and packing facility provided by San Marcos CISD.

In a world where overabundance coexists with childhood hunger, **School Fuel** stands tall, ensuring that no child in our community goes home on Fridays not knowing if they will have enough food until they return to school on Monday. Their program has ensured no child will experience the despair of an empty stomach on weekends.

Volunteers from all walks of life including Texas State students gather several times a week to unpack cartons of nonperishable food, prepare and assemble the food on tables ready to pack hundreds of sacks. On another day, more volunteers come to open and 'fluff' the sacks inserting specific food items in each sack in an assembly line fashion. It is inspiring to see volunteers come as families with their children to demonstrate in real life compassion for possible fellow schoolmates who are less blessed with food security in hopes they will grow into caring young adults who will understand the importance of sharing their resources and give their time packing sacks.

I've witnessed the joy of volunteers imagining the gratitude in school children's eyes as they receive their weekend food sack – it's more than food; it's a message that someone cares. **School Fuel** is not just filling stomachs, they're fueling successful futures.

I encourage potential supporters to join me and my longtime fellow *San Marcos Bluebonnet Lions Club* members in this noble cause. Your support can turn the tide against childhood hunger and light up young lives. Together, we can create a future where every child can be successful in school and has the chance to thrive.

With heartfelt enthusiasm,

Linda Alexander

512-618-2395

San Marcos Bluebonnet Charter Member
& **School Fuel** Volunteer & Supporter



THE LAW OFFICES OF
DAVID C. HARDAWAY

July 10, 2024

Human Services Advisory Board
City of San Marcos
630 East Hopkins St.,
San Marcos, TX 78666

Re: School Fuel Program

Dear Human Services Advisory Board:

I'm writing today to express my support for School Fuel funding. School Fuel has been providing weekend sacks of nutritious food for hungry SMCISD students since 2013. The about 1,300 children who will get a sack every Friday of the school year would otherwise come to school on Monday too hungry to focus on their schoolwork. Studies have consistently shown that student hunger, or lack thereof, can have a significant impact on school performance. Hungry children often fall behind and may drop out before graduating from high school which tends to contribute to the continuation of the generational poverty these unfortunate students are born into.

School Fuel operates with no paid staff so that 97% of all money collected is used to purchase food. The facility is provided by the SMCISD and they are including a permanent space for School Fuel in the new administration building which demonstrates the school board's investment in School Fuel's mission. We are very proud to be partners with SMCISD in helping the district's children reach their full potential.

Children can't be expected to learn if they don't have their basic needs met first, but with support from School Fuel they are more likely to maximize their god given talents. With a little help to overcome the poverty in which they live, San Marcos can have happier children and stronger families. Your partnership in helping us help the very same population this city serves will be much appreciated by all of us.

David C. Hardaway

The Law Offices of David C. Hardaway

To whom it may concern:

My name is Keith Cunningham and I have been a huge supporter of School Fuel for the better part of the past decade. I first became aware of School Fuel in 2017 when I was named principal of Crockett Elementary in SMCISD. While there I saw firsthand the traumatic impact food insecurity has on a child and the negative corollary this has on their personal and academic lives. Likewise, I saw all too well the pervasiveness of economic hardship within our community and the cost we all pay as a result of this high level of need.

This is why I believe so strongly in the mission of School Fuel and the powerful work they do to combat the food insecurity facing our most vulnerable families. The children absolutely look forward to receiving their bags each week and I even uncovered a couple of situations where School Fuel was the majority of the calories a child would intake for a typical weekend. It is why I chose to support this organization with my own money each month to help do my part to support the good work that they do. In short, if you are considering supporting their efforts I strongly encourage you to do so, because by supporting School Fuel you are supporting our students, families, and community in a meaningful and tangible manner.

Sincerely,

Keith Cunningham, PhD